

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

The Center for Health Information and Analysis (Center or CHIA), in accordance with its statutory authority under M.G.L. c. 12C, collects cost reports in furtherance of its mission to monitor the health care system in Massachusetts and to provide reliable information and meaningful analysis for those seeking to improve health care quality, affordability, access and outcomes. The data the Center collects through the Nursing Services Cost Report (NSR) is used, among other things, to support the rate-setting obligations of the Executive Office of Health and Human Services (EOHHS) which uses the data to establish rates for continuous skilled nursing providers (CSN), home health agencies (HHA), and temporary nursing services agencies (TNS). Once filed with the Center, these reports become public documents and will be provided upon request to any interested party.

PLEASE NOTE: The NSR Report filing will NOT BE CONSIDERED COMPLETE until the Center receives the cost report, its relevant financial data, and supporting documentation.

In addition, the NSR Report filing will NOT BE CONSIDERED COMPLETE until any and all additional documentation requested by the Center staff has been provided to the satisfaction of the Center staff.

Agencies that fail to file required data with the Center will be subject to penalties in accordance with the Center's regulation, 957 CMR 6.00 and EOHHS regulations 101 CMR 345.00 and 114.3 CMR 50.00.

Specifically, if an agency fails to file a timely and complete NSR together with any additional information required by the Center, including supporting documentation, the Center may:

- For HHA and CSN Providers: Impose a fine of up to \$500.00 on an agency that knowingly fails to file or that knowingly files falsified data; petition the Superior Court to issue an order directing governmental units to withhold payments to the agency if the agency has withheld information without a justifiable cause; refer the delinquent agency to EOHHS with recommendations that EOHHS impose penalties which include a reduction in the delinquent agency's rates, removal of the delinquent agency from the list of eligible agencies, and any other penalty authorized by M.G.L. c 118E or applicable regulations.**
- For TNS Providers: Refer the delinquent agency to EOHHS with recommendations that EOHHS notify the Department of Public Health (Department) of the agency's delinquency with a request for revocation of a delinquent agency's registration; and any other penalty authorized by M.G.L. c. 118E or applicable regulations.**

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

1. WHO MUST FILE:

Providers must file the NSR for the time period during their Fiscal Year 2015, unless they meet any of the exemption criteria listed below.

Exemption Criteria: Providers who meet any of the below criteria are exempt from filing.

- CSN Providers: Any CSN agency that did not participate in the MassHealth program in the cost report year.

- HHA Providers: Any HHA provider that did not participate in the MassHealth program in the cost report year or received less than \$50,000 in MassHealth revenue in its FY2015 (gross charges minus contractual adjustments).

- TNS Providers: A Massachusetts Department of Public Health registered agency that has not performed services in the cost report year.

*** If you believe your agency meets the above exemption, please call 617-701-8297 and have your MassHealth provider ID available.**

Agencies with other lines of business or with a parent company: Report information relative to programs other than those listed above in the appropriate sections of the report.

Agencies must report using the accrual basis of accounting.

Multiple site agencies:

A multiple site agency is defined as one with more than one location AND more than one MassHealth provider number. An agency operating from multiple addresses with one MassHealth number is NOT a multiple site agency under this definition.

A parent agency with multiple sites may file a single cost report that includes data for all sites. An agency may, if it wishes, file a separate cost report for each site provided that it documents to the Center the method used and the detail of allocation of any shared expenses. Allocations may be based upon hours billed or revenue received at each site or some other reasonable method. If the Center determines upon review of the submitted data that the allocation was done improperly, it may require the agency to file a single report.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

2. WHAT TO FILE:

A. Cost Report. Annually, agencies must file a cost report for the fiscal year ended in the year prior to the filing date with the Center. Agencies can file online through the Center Submissions site: <https://chiasubmissions.chia.state.ma.us>

The reporting period shall be consistent with financial statements.

B. Financial Statements or External Verification. Agencies must submit copies of financial statements and other external documentation supporting the accuracy of the data reported on the cost report. Acceptable documentation includes (in descending order of preference):

- Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA);
- A certification from a CPA attesting to the accuracy and validity of the data reported on the cost report. The CPA must not be a related party to the principal owners or partners of the agency; or
- Copies of tax returns filed with the Internal Revenue Service for the reporting year.

Only one of the above documents is necessary.

- Reconciliation of any differences between the financial statements and the report. This may be filed as an Excel spreadsheet attached to the electronic filing of the report.
- Upon review of the cost report, the Center may determine that additional information is required from the agency. Such additional documentation will be considered a component of the cost report subject to the same certification delivered with the initial filing.

C. Home Health Agency Medicare Cost Report (1728): An HHA must submit a complete copy of its Medicare cost report.

D. Fixed-Term Travel Employee Disclosure Form: Agencies that provided the services of fixed-term travel employees must file this form annually with the Center for the fiscal year ended in the year prior to the filing date. The certification page is an integral part of the filing of this form and, therefore, the filing is not considered complete without the signed and completed certification.

Please note that pursuant to regulation 101 CMR 345.00, a Fixed-Term Travel Employee must meet **ALL** three of the following criteria: (1) work exclusively at a particular health care facility for a specified period of at least 90 days pursuant to a contract between the provider and a Temporary Nursing Agency; (2) must relocate a distance of at least 200 miles and establish a temporary residence for the contract term to work at the contracting provider; and (3) incur expenses for temporary accommodations paid by the agency.

If an agency fails to file a timely and complete Fixed-Term Travel Employee Disclosure Form and Certification, the Center may seek the penalties referenced above.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

3. WHEN TO FILE:

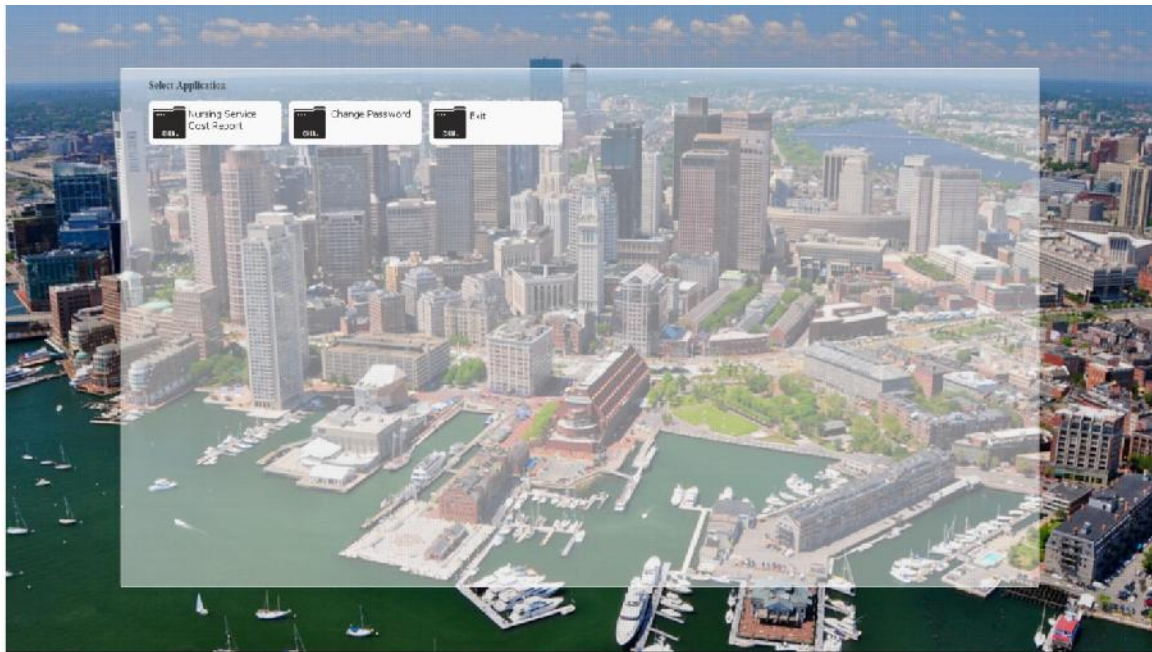
All agencies must file the NSR and corresponding financial data, as well as supporting documentation, no later than October 28, 2016. Agencies may request an extension for a period of two weeks if the following criteria are met:

- The extension request must be submitted in writing to the attention of NSR Cost Report Submission. E-mail is an acceptable method to request an extension. Please send your request to chia.data@state.ma.us;
- The request must demonstrate just cause/circumstances for the filing extension; and
- The written request must be received at the Center by October 28, 2016.

4. HOW TO FILE:

Login through “CHIA Submissions”:

Providers can access the CHIA Submissions page through this link: <https://chiasubmissions.chia.state.ma.us>. Once logged-in, select the Nursing Services Cost Report icon. Below is an example of this screen:



If you have not registered with CHIA through CHIA Submissions, follow this link to register (<http://www.chiamass.gov/information-for-data-submitters/#ininfo>).

ADDITIONAL INFORMATION:

For additional information in regards to this filing, please call the Center’s Pricing Cost Report Helpdesk at (617) 701-8297.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Home Screen:

The list of providers or facilities that a user has access is located on the far left side of the screen. By clicking on the provider name on the list, the system will activate that account and display the information entered in Tab #1 for the Reporting Year selected. Below is an example of a list of providers on the left hand panel.



LIST OF PROVIDERS		
<input checked="" type="checkbox"/>	24 Hour Care TNG 2015-05-10T00:00:00	Unlocked
<input type="checkbox"/>	360 Healthcare Staffing, LLC TNG 2015-05-10T00:00:00	In Process
<input type="checkbox"/>	A Helping Hand TNG 2015-05-10T00:00:00	In Process
<input type="checkbox"/>	A Plus Medical Group TNG 2015-05-10T00:00:00	In Process

Schedule 1: Agency Information:

Demographic data: Report all the demographic data as requested.

Multiple Sites: If you are filing for multiple sites on a single cost report, select "Yes" on the right-hand side of the screen where prompted. **Failing to report the multiple site information may cause the Center to presume that some of your sites have failed to file cost reports and prompt mailing of delinquency notices.**

Program Numbers: For each provider type to be filed, list the Medicare and Medicaid (MassHealth) provider number, if applicable. The Medicaid (MassHealth) provider number consists of a 9 digit number for the Provider ID# and 1 Letter for the Location (i.e. 123456789A)

Non-Allowable Expenses

Certain expenses are not allowable and will not be included in the determination of rates. The following expenses are **not** allowable and should **not** be reported for HHA, TNS or CSN programs on the NSR Report:

- Expenses related to other business activities that are not related to either (1) the provision of TNS to Massachusetts health care facilities or (2) the provision of home care or CSN by an agency that participates in the MassHealth program.
- Payments to related parties that exceed the lower of the cost to the related party or the price of comparable goods or services that could be purchased elsewhere.
- Penalties and interest incurred because of late payment of taxes, loans or other obligations.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

- Fines or penalties paid pursuant to a legal judgment against an agency by a court of last resort.

You should report these items with the other business data in the Summary of Expense schedule of the report. All data submitted by the agency is subject to audit by the Center. The Center may disallow certain expenses if it determines that the cost was not allowable as noted above. Further, the Center may disallow expenses that it determines are excessive or unreasonable based on the price of comparable services that could be purchased elsewhere.

Schedule 2: Direct Care Staff Expenses

This schedule includes expenses for employees that deliver patient care, such as nurses, certified nursing assistants, home health aides, and therapists. Administrative and indirect care expenses should be reported on schedule 3.

- If a person's time is split between direct care, indirect care and/or administrative duties, the agency should allocate the expenses based on hours worked among the appropriate accounts and schedules.
- Include within the appropriate discipline the expense of contractors whose services are billable to or on behalf of patients.

Salaries: Report the base gross wages by staff position. Indicate the type of staff position by selecting the appropriate description from the drop-down menu. Do not include overtime or shift differential payments in the salary column.

Health/Life Benefits: Report the expenses for the employer share of insurance benefits for direct care workers.

Payroll Taxes: Report the employer expenses for payroll-related taxes including payments required under the Federal Insurance Contributions Act (FICA), and the Federal/State Unemployment Tax Acts (FUTA/SUTA). Penalties and interest for late payment of taxes are not allowable expenses and should not be reported here.

Workers' Compensation Insurance: Report the expenses for workers' compensation insurance. Report only the amount related to direct care workers (i.e. an allocation may be needed to apportion the cost between direct care and other staff duties).

Other Benefits: Report the total expense incurred by the employer for additional benefits. Additional benefits may include, but are not limited to, tuition remission, employer match of 401(k) contributions, and pension contributions.

Travel: Report the total expense for direct care employee travel. Such expenses may include but are not limited to, mileage reimbursement, lodging, and travel allowances. The expense must be work-related such as travel to a worksite or training/conference facility.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Contracted services: Report expenses for any direct care contracted services. The hours related to these contracts should also be reported on the “Billed Hours” schedule (TNS only). **Contractors whose services are billable as direct care and are for a discipline other than those listed in the drop down box should also be included here.**

Overtime and Shift Differentials: Report the total expense of any differentials for overtime work or for working specific shifts that command differential pay. This item should not include the base pay. For instance an employee who makes \$20.00 per hour, but earns an additional \$5.00 per hour for working a second shift, makes a total wage of \$25.00 per hour. The \$20.00 is included under account named “Salaries”; the \$5.00 is included under account named “Overtime and Shift Differentials”. This provision is optional for those agencies that pay employees on a basis other than hourly for time worked on off shifts.

Schedule 3: Administrative Expenses for Non-Direct Care Staff

This schedule includes salary and benefit expenses for personnel that are not involved in the provision of direct patient care. In addition, capital-related expenses, supplies, maintenance of facilities and other overhead expenses are reported on this schedule.

Officer/Owner Compensation: Report the amount earned by officers or owners, including gross wages, bonuses, and owner’s draw. Chief Executive Officers, Chief Financial Officers and Chief Operating Officers are not reported here unless these individuals are corporate officers (president, treasurer, or clerk) or owners. Benefits for these individuals should be reported in the “Health/Life Benefits” section, “Other Benefits” section, or any other applicable sections later in this schedule.. Any person with an ownership interest of more than 5% is an "Owner" for the purposes of this report.

Administration Salaries: Report the gross wages and bonuses of senior administrative staff that do not have an ownership interest of 5% or more. Such staff includes, but is not limited to, vice-presidents (who are not corporate officers) and other managers.

Board Directors’ Fees: Report any fees or expenses for individuals serving on the Board of Directors. Such fees include: compensation for time, travel, or other costs incurred.

Parent/Management Company Allocation: List each personnel expense and the amount allocated to the agency from the parent/management company. **NOTE: this table expands to accommodate multiple entries.**

Other Administration Support Salaries: Report the gross wages and bonuses of staff that provide support to administration personnel. **NOTE: this table expands to accommodate multiple entries.**

Health/Life Benefits: Report the employer expenses for health, life or dental insurance for administration and indirect care employees.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Workers' Compensation: Report the expense of workers' compensation insurance. Report only the amount related to administration and indirect care employees (i.e. an allocation may be necessary to apportion the cost among direct care, administration and indirect care staff).

Payroll Taxes: Report the employer expenses for payroll-related taxes including payments required under the Federal Insurance Contributions Act (FICA), and the Federal/State Unemployment Tax Acts (FUTA/SUTA). Penalties and interest for late payment of taxes are not allowable expense and should not be reported.

Other Benefits: Report the expense of additional non-health, pension, or 401(k) benefits incurred for administration and indirect care employees. **NOTE: these tables expand to accommodate multiple entries.**

Parent/Management Company Allocation: List each type of fringe benefit and its amount allocated to the agency from the parent/management company. **NOTE: these tables expand to accommodate multiple entries.**

Finance/Billing/Payroll/MIS/Intake: Report the gross wages and bonuses of staff whose primary duties involve billing and fiscal support activities.

Care Coordination: Report the gross wages and bonuses of staff whose primary duties involve coordinating or scheduling assignments of direct care staff.

Quality Improvement/Medical Records: Report the gross wages and bonuses of staff whose primary duties involve documenting and assessing patient care.

Other Indirect Care Administrative Support Salaries: Report the gross wages and bonuses of staff that provide administrative support to direct and indirect care activities. **NOTE: this table expands to accommodate multiple entries.**

Parent/Management Company Allocation: List each type of expense and the amount allocated to the agency from the parent/management company. **NOTE: this table expands to accommodate multiple entries.**

Health/Life Benefits: Report the employer expenses for health, life, or dental insurance for administration and indirect care employees.

Workers' Compensation: Report the expense of workers' compensation insurance. Report only the amount related to administration and indirect care employees (i.e. an allocation may be necessary to apportion the cost among direct care, administration and indirect care staff).

Payroll Taxes: Report the employer expenses for payroll-related taxes including payments required under the Federal Insurance Contributions Act (FICA), and the Federal/State Unemployment Tax Acts (FUTA/SUTA). Penalties and interest for late payment of taxes are not allowable expense and should not be reported.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Other Benefits: Report the expense of additional non-health, pension, or 401(k) benefits incurred for administration and indirect care employees. **NOTE: these tables expand to accommodate multiple entries.**

Parent/Management Company Allocation: List each type of fringe benefit and its amount allocated to the agency from the parent/management company. **NOTE: these tables expand to accommodate multiple entries.**

General and Building Insurance: Report the expense of property, general liability, or other business-related insurance.

Malpractice Insurance: Report the expense of malpractice insurance if readily identifiable. If not readily identifiable include this expense in account “General and Building Insurance”.

Property taxes: Report federal, state, or local taxes for property used for business-related purposes. Examples include excise or other similar taxes paid on vehicles owned by the company. Penalties and interest for late payment of taxes are not allowable expenses and should be reported with the other business data.

Income taxes: Report federal, state, or local taxes on income earned from business-related activities. The State corporate excise tax should be included in account named “Other Taxes”. Penalties and interest for late payment of taxes are not allowable expenses and should be reported with the other business data.

Other Taxes: Report federal, state, or local taxes and fees that are not otherwise classified in accounts named “Property Taxes” or “Income Taxes”. Penalties and interest for late payment of taxes are not allowable expenses and should be reported with the other business data. **NOTE: this table expands to accommodate multiple entries.**

Interest Expense: Report interest on debt. Interest and penalties for late payment of any obligation are not allowable expenses and should be reported with the other business data.

Depreciation and Amortization: Agencies may report depreciation expense by amortizing the cost of an asset over its useful life. Depreciation expense is allowed based on generally accepted accounting principles using the straight line method, with useful lives and depreciation rates consistent with Medicare principles of reimbursement.

Education and Training: Report the expenses for providing staff development, training and other professional education to other than direct care staff. Allowable costs include, but are not limited to, conference fees and tuition for specific job-related programs for staff. Travel expenses to conferences should be reported in account named “Travel Expenses”.

Travel Expense: Report expenses incurred for other than direct care staff for travel to meetings and seminars. Allowable expenses include mileage, air/train transit and lodging.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Recruitment/Help Wanted Advertising: Report expenses incurred for recruiting employees and for help wanted advertising. Hiring bonuses should not be included in this line (report those bonuses as part of gross wages in the related salary account).

Promotional Advertising: Report expenses incurred for advertising that promotes the business. Such expenses include phone book, newspaper, and radio or television advertisements.

Payroll/Accounting Service: Report expenses incurred for contracted payroll and bookkeeping/accounting services. Payroll and accounting software should be depreciated and reported in account named "Depreciation and Amortization".

Legal Services: Report expenses incurred for contracted legal services and court filing fees. Fees paid for debt collection services should be reported with the other business data.

Other Professional Consultant Fees: Report expenses incurred for other consultant fees whose services are not billable as direct care.

Rent: Report expenses incurred for rental of office space or equipment.

Utilities: Report expenses incurred for utilities including: heat, electricity, water, and gas.

Telecommunications: Report expenses incurred for telephone service, DSL service, cable internet service, and non-depreciable communication equipment.

Repairs and Maintenance: Report non-depreciable expenses incurred for repairs or maintenance to office facilities and equipment.

Licenses, Dues, Accreditation Fees: Report expenses incurred for dues to professional organizations, required licenses and accreditation fees.

Office Supplies, Postage, and Printing: Report expenses incurred for routine office supplies, such as stationery.

Automobile Expenses: Report expenses incurred for business-related automobile expenses, such as maintenance and repairs.

Other Administrative: Report any other administrative expenses that could not be classified into other accounts in this schedule. A description of each item must be provided, including dollar amounts for each listed category. Expenses claimed without an explanation may be disallowed.

NOTE: this table expands to accommodate multiple entries.

Interpreter Services: Report expenses incurred for providing interpreter services for home health patients. This entry may include salaries and benefits if your agency employs interpreters.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Security Escort Services: Report expenses incurred for providing security escorts for home health nurses, aides, or therapists. This entry may include salaries if your agency employs escort personnel.

Parent/Management Company Allocation: List each type of expense and the amount allocated to the agency from the parent/management company. **NOTE: this table expands to accommodate multiple entries.**

Bad Debt Write-offs

This section is accessible only to TNS providers.

Payer name: Report the name of the facility or organization that failed to remit payment.

City: Report the city where the client is located.

Total bad debt claimed: Report the total uncollected accounts receivable that have been written off as bad debts during the reporting year. Allowances, provisions, or estimates of bad debt are not allowable. The bad debt must be related to a particular payer for a specific amount. To be claimed as a bad debt the agency must have initiated reasonable collection activities including multiple invoices and dunning calls. If the Center determines that reasonable collection efforts have not been made the amount will be disallowed. **NOTE: this table expands to accommodate multiple entries.**

Less Recovery of Bad Debt Claimed in Prior Year: Report amounts that were reported as bad debt on the prior years' cost report(s) that were collected in the reporting year.

Schedule 4: Gross Revenue

Each type of provider (CSN, HHA, and TNS) is listed on this schedule. Please report total gross revenue (billed or pending charges) as applicable. Do not offset contractual discounts. The amounts reported on this schedule will be used to populate the gross revenue field on schedule "Income Statement".

Please report the gross revenue in the appropriate row, which include:

- "Medicare Revenue"
- "Medicaid (MassHealth) Revenue"
- "Other Revenue"

Schedule 5: Summary of Expenses

For the applicable provider type (CSN, HHA, and/or TNS), please type in the valued for below rows.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

1. Salaries:

CSN: input the value on from Schedule 2, Column 2 “Salary”, Row 26 “Total Direct Care Expense of all staff positions)

HHA: input the value on from Schedule 2, Column 2 “Salary”, Row 14 “Total Direct Care Expense of all staff positions)

TNS: input the value on from Schedule 2, Column 2 “Salary”, Row 23 “Total Direct Care Expense of all staff positions)

2. Fringe Benefits:

All Provider Types: input the sum of (Schedule 2, Column 3 “Health/Life Benefits”, Row 23 “Total Direct Care Expense of all staff positions”) + (Schedule 2, Column 6 “Other Benefits”, Row 23 “Total Direct Care Expense of all staff positions”)

3. Payroll Tax

CSN: input the value on from Schedule 2, Column 4 “Payroll Taxes”, Row 26 “Total Direct Care Expense of all staff positions)

HHA: input the value on from Schedule 2, Column 4 “Payroll Taxes”, Row 14 “Total Direct Care Expense of all staff positions)

TNS: input the value on from Schedule 2, Column 4 “Payroll Taxes”, Row 23 “Total Direct Care Expense of all staff positions)

4. Workers’ Comp:

CSN: input the value on from Schedule 2, Column 5 ”Workers’ Compensation”, Row 26 “Total Direct Care Expense of all staff positions)

HHA: input the value on from Schedule 2, Column 5 ”Workers’ Compensation”, Row 14 “Total Direct Care Expense of all staff positions)

TNS: input the value on from Schedule 2, Column 5 ”Workers’ Compensation”, Row 23 “Total Direct Care Expense of all staff positions)

5. Contracted Services:

CSN: input the value on from Schedule 2, Column 8 “Contracted Services”, Row 26 “Total Direct Care Expense of all staff positions)

HHA: input the value on from Schedule 2, Column 8 “Contracted Services”, Row 14 “Total Direct Care Expense of all staff positions)

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

TNS: input the value on from Schedule 2, Column 8 “Contracted Services”, Row 23 “Total Direct Care Expense of all staff positions)

6. Travel:

CSN: input the value on from Schedule 2, Column 7 “Travel”, Row 26 “Total Direct Care Expense of all staff positions)

HHA: input the value on from Schedule 2, Column 7 “Travel”, Row 14 “Total Direct Care Expense of all staff positions)

TNS: input the value on from Schedule 2, Column 7 “Travel”, Row 23 “Total Direct Care Expense of all staff positions)

8. Staff training: Report any expenses for staff training other than salaries reported in Schedules 2 and 3. These expenses should include educational conference fees, speakers for internal training programs etc. These expenses will be added to Subtotal Direct Costs.

9. Medical Supplies and Drugs: Report expenses incurred for medical supplies and drugs used in the provision of patient care. Do not include in this amount items that may be billed separately under MassHealth program regulations. These expenses will be added to Subtotal Direct Costs.

12. Bad Debt Expense: Input the provision for bad debts that was expensed in the reporting period and reflected in the financial statements.

Total All Other Business: Input into this column all expenses for programs other than those reported in the body of the cost report AND any non-allowable expenses for reported programs in the appropriate row. All non-totaling rows are direct input.

Schedule 6: Income Statement and Balance Sheet Data

This schedule includes common financial data as defined below. Agencies that have audited financial statements must be certain that these amounts match the audited financial statements or that a reconciliation of the differences accompanies the NSR Report.

Income and Expense Data:

Discounts/Contractual Adjustments: Amounts discounted from full charges pursuant to contractual or other agreements.

Other income: Report other operating income generated from business operations of the programs for which data is being reported in the body of the report. Entries on this line include such items as medical record fees and interest income on operating funds. List the amount for each source of other income and provide an apt description. **NOTE: this table expands to accommodate multiple entries.**

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Total Income from Other Programs: Enter non-operating revenue and any revenue from those programs the data for which is not reported in the body of the report. Entries on this line include such items as investment income and income from clinics, a hospice or PCA program.

Balance Sheet Data:

HHAs that are departments of a larger organization and do not have a dedicated general ledger for the agency need not complete this page of the schedule.

Current Assets: Cash and other assets that the agency expects to liquidate within the next normal operating cycle. Current assets include cash, marketable securities, receivables, and current pre-payments.

Fixed Assets: Assets of a relatively permanent nature held for long-term use and not expected to be liquidated within the next normal operating cycle.

Other Assets: Assets that are not appropriately classified under Current or Fixed accounts.

Current Liabilities: Debts or obligations that will be satisfied within one year.

Long -Term Liabilities: Debts or obligations that will be paid over a period of time longer than one year (e.g. a mortgage).

Net Worth: Assets minus liabilities (e.g. owners' equity or fund balance).

Schedule 7: Related Party Disclosures

Any services provided by a related party, must be detailed on this schedule. Not-for-profit parent organizations are not considered related parties for purposes of this schedule assuming that allocations of expenses made to the agency were premised on cost to the parent.

Related Party: An individual or organization associated or affiliated with, or which has control of, or is controlled by the agency; or is related to the agency or any director, stockholder, trustee, partner or administrator of the agency by common ownership or control or in a manner specified in sections 267(b) and (c) of the Internal Revenue Code of 1954 as amended provided, however, that 10% is the operative factor as set out in sections 267(b) (2) and (3). Related individuals include spouses, parents, and children, spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law, brothers-in-law, and sisters-in-law.

Entity/Person: Report the name of the individual or organization that qualifies as a Related Party.

Goods/Services: Describe the goods and/or services provided by the Related Party.

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Markup: Report the difference between the agency's expense and the actual cost of the related party.

% Ownership: If the Related Party owns a share of the agency, report the percentage owned.

Billing/Compensation: Report the amount billed by the related party.

Costs of Goods/Services: Report the cost of the goods/services provided by the related party.

Expenses reported in Account: Select the account in which the expenses for the goods/services from the related party are reported.

Schedule 8: Statistics

CSN, HHA Providers

This schedule summarizes statistics (visits, patients, hours) for home health and private duty nursing (CSN) programs.

Number of visits: Report the number of visits provided in the reporting years by staff and payer type.

Number of patients: Report the number of patients that received services in the reporting years by staff and payer type.

Unduplicated census: Report the total number of patients to whom visits were provided during the reporting period.

Hours of service: Report the hours of service provided in the reporting year by staff and type of hours. Direct care hours worked include hours provided in direct service to patients. Other Hours Worked are those that are not billable. Paid hours not worked include time for which the employee earned pay but did not work. Billable hours are total hours for direct care.

TNS Providers

The Billed Hours Schedule includes the total number of hours billed to health care facilities by type of staff, region and facility type. Only agencies that provide temporary nursing services to health care facilities should complete this schedule.

Type of Staff: Select from the drop-down menu the applicable type of staff.

Region: Select the region of the facility where the service was provided. The regions correspond to the Health Service Areas (HSA's) used in setting rates under [101 CMR 345.00: Temporary Nursing Services](#).

Commonwealth of Massachusetts
Center for Health Information and Analysis
2015 Nursing Services Cost Report Instructions

Hours: Report the total hours by shift billed for services provided. Include overtime hours in total hours.

Schedule 9: Other Business Information

This schedule requires the agency to describe other business operations, relationships and allocation methods. Provide detailed information regarding each of these elements.

Schedule 10: Certification:

The authorized submitter the agency should read the paragraph regarding the accuracy of the report. If a person other than the authorized submitter completes this report, the box with all of the preparer's required information must be completed in the same manner.

The authorized submitter accepts the dating of the report and the submission of this data to the Center as certification under penalties of perjury to be true, correct and accurate.